

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Jennings County Schools (4015)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$268,199	\$247,271	n/a	-8%
	11100 Elementary	\$4,846,473	\$7,994,069	\$8,536,857	76%	7%
	11200 Middle/Junior High	\$1,331,539	\$1,844,412	\$1,979,949	49%	7%
	11300 High School	\$2,583,510	\$3,367,581	\$3,679,991	42%	9%
	11350 Honors Diploma Award	\$0	\$55,357	\$55,800	n/a	1%
	11450 Consumer and Homemaking	\$45,854	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$5,914	\$63,032	\$29,287	395%	-54%
	11610 Elementary	\$0	\$0	\$5,000	n/a	n/a
	11620 Middle/Junior High	\$0	\$111,791	\$72,892	n/a	-35%
	11910 Competency Testing	\$133	\$0	\$0	-100%	n/a
	11920 Project 4R	\$39,641	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$25,032	\$19,458	\$19,839	-21%	2%
	12210 Mild Mental Handicap	\$362,745	\$813,173	\$897,216	147%	10%
	12220 Moderate Mental Handicap	\$0	\$0	\$495,111	n/a	n/a
	12310 Orthopedic Impairment	\$0	\$0	\$1,527	n/a	n/a
	12330 Visual Impairment	\$0	\$0	\$10,330	n/a	n/a
	12340 Hearing Impairment	\$0	\$0	\$102,451	n/a	n/a
	12350 Homebound	\$48,516	\$58,415	\$38,509	-21%	-34%
	12410 Emotional Handicap - Full Time	\$384,312	\$537,035	\$448,773	17%	-16%
	12510 Communication Disorder	\$0	\$0	\$103,048	n/a	n/a
	12520 Compensatory	\$37,946	\$28,841	\$38,323	1%	33%
	12610 Learning Disability - Full Time	\$0	\$0	\$542,271	n/a	n/a
	12710 Equal Opportunity At Risk	\$178,339	\$37,411	\$41,572	-77%	11%
	12810 Special Education Preschool	\$0	\$0	\$78,472	n/a	n/a
	12900 Other Special Programs	\$22,027	\$4,878	\$9,803	-55%	101%
	13100 Adult Basic Education	\$20,340	\$190,634	\$237,505	> 500%	25%
	13600 Special Interest Programs	\$8,197	\$0	\$0	-100%	n/a
	14100 Elementary	\$0	\$0	\$0	n/a	n/a
	14300 High School	\$16,444	\$6,889	\$0	-100%	-100%
	16100 Remediation Testing	\$351	\$184,022	\$187,272	> 500%	2%
	16200 Preventive Remediation	\$116,951	\$112,568	\$117,111	0%	4%
	21510 Service Area Direction	\$0	\$0	\$66,851	n/a	n/a
	21520 Speech Pathology Services	\$159,986	\$320,881	\$322,098	101%	0%
	22210 Service Area Direction	\$0	\$29,107	\$25,105	n/a	-14%
	22220 School Library	\$293,387	\$268,363	\$252,694	-14%	-6%
	22230 Audiovisual	\$14,880	\$16,187	\$5,746	-61%	-65%
	22250 Computer Assisted Instruction Services	\$16,576	\$72,973	\$561,815	> 500%	> 500%
	24100 Office of the Principal Services	\$925,924	\$1,543,159	\$1,592,467	72%	3%
	25810 Direction of Rental Services	\$195,379	\$410,592	\$382,026	96%	-7%

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	25820 Textbooks and Repairs	\$0	\$0	\$0	n/a	n/a
	25870 Materials and Supplies	\$34,017	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$353,081	\$772,011	\$1,440,367	308%	87%
	41100 Transfer Tuition	\$3,424	\$59,319	\$8,107	137%	-86%
	41300 Area Vocational Schools	\$336,865	\$309,772	\$370,771	10%	20%
	41400 Joint Services and Supply	\$1,468,995	\$1,498,828	\$210,099	-86%	-86%
Student Academic Achievement Total		\$13,876,779	\$20,998,959	\$23,214,325	67%	11%
Student Instructional Support						
	21120 Attendance Services	\$29,726	\$54,455	\$58,803	98%	8%
	21130 Social Work Services	\$86	\$0	\$0	-100%	n/a
	21140 Pupil Accounting	\$241	\$897	\$643	167%	-28%
	21210 Service Area Direction	\$144,388	\$207,161	\$218,126	51%	5%
	21220 Counseling Services	\$278,157	\$493,791	\$547,973	97%	11%
	21250 Records Maintenance	\$5,632	\$8,968	\$8,864	57%	-1%
	21290 Other Guidance Services	\$1,056	\$0	\$815	-23%	n/a
	21320 Medical Services	\$3,949	\$3,953	\$5,026	27%	27%
	21340 Nurse Services	\$78,726	\$174,785	\$237,375	202%	36%
	21390 Other Health Services	\$3,890	\$10,657	\$12,289	216%	15%
	21420 Psychological Testing	\$0	\$0	\$106,648	n/a	n/a
	21610 Service Area Direction	\$84,128	\$134,537	\$262,985	213%	95%
	21690 Other Special Education Administration	\$0	\$0	\$449	n/a	n/a
	21790 Other Student Services	\$0	\$0	\$103,662	n/a	n/a
	22110 Service Area Direction	\$13,815	\$710	\$625	-95%	-12%
	22120 Instruction & Curriculum Development	\$104,016	\$241,499	\$131,815	27%	-45%
	22130 Instructional Staff Training Services	\$4,879	\$11,252	\$4,233	-13%	-62%
	22190 Instructional Staff Training Services - Other	\$4,442	\$125,336	\$107,104	> 500%	-15%
	23110 Service Area Direction	\$49,275	\$44,770	\$48,397	-2%	8%
	23210 Office of the Superintendent	\$278,123	\$176,696	\$183,596	-34%	4%
	23220 Community Relations	\$17,029	\$12,413	\$14,018	-18%	13%
	23290 Other Executive Administrative Services	\$104,153	\$157,941	\$157,101	51%	-1%
	26420 Employment and Placement	\$0	\$0	\$2,205	n/a	n/a
	26450 Health Services	\$9,339	\$3,806	\$1,617	-83%	-58%
	26700 Technology Coordinator	\$0	\$60,451	\$65,557	n/a	8%
	26710 Technology Support and Maintenance	\$0	\$336,955	\$274,520	n/a	-19%
Student Instructional Support Total		\$1,215,049	\$2,261,032	\$2,554,444	110%	13%
Overhead and Operational						
	23150 Legal Services	\$11,747	\$24,873	\$18,193	55%	-27%
	23160 Promotion Expenses	\$3,229	\$1,033	\$334	-90%	-68%

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	25110 Office of the Business Manager	\$0	\$75,012	\$75,140	n/a	0%
	25230 Receiving and Disbursing Funds	\$60,186	\$32,983	\$34,580	-43%	5%
	25240 Payroll Services	\$22,372	\$25,375	\$26,691	19%	5%
	25250 Financial Accounting	\$1,244	\$27,289	\$28,756	> 500%	5%
	25291 Refund of Revenue	\$54,494	\$167	\$189	-100%	14%
	25292 Petty Cash	\$17,399	\$0	\$0	-100%	n/a
	25293 Printed Forms	\$215,847	\$0	\$0	-100%	n/a
	25299 Other	\$75	\$32,201	\$33,376	> 500%	4%
	25360 Rent of Buildings & Equipment	\$0	\$5,100	\$56,958	n/a	> 500%
	25410 Service Area Direction	\$32,104	\$97,840	\$103,793	223%	6%
	25420 Maintenance of Buildings	\$1,400,815	\$2,174,454	\$2,255,799	61%	4%
	25430 Maintenance of Grounds	\$463,358	\$673,670	\$670,702	45%	0%
	25440 Maintenance of Equipment	\$1,003	\$172,508	\$178,807	> 500%	4%
	25450 Vehicle Maintenance (other than buses)	\$567	\$58,273	\$26,506	> 500%	-55%
	25470 Insurance (other than buses)	\$185,662	\$269,483	\$237,378	28%	-12%
	25490 Other Operating/Maintenance of Plant	\$72,473	\$22,922	\$18,678	-74%	-19%
	25510 Service Area Direction	\$0	\$39,028	\$40,725	n/a	4%
	25520 Vehicle Operation	\$301,921	\$345,849	\$392,164	30%	13%
	25540 Vehicle Servicing and Maintenance	\$655	\$171,071	\$198,688	> 500%	16%
	25550 Purchase of School Buses	\$66,460	\$216,608	\$381,652	474%	76%
	25560 Insurance on Buses	\$643	\$45,640	\$42,082	> 500%	-8%
	25580 Contracted Transportation Services	\$1,409,034	\$2,229,504	\$2,244,940	59%	1%
	25590 Other Pupil Transportation Services	\$0	\$42,873	\$46,066	n/a	7%
	25610 Service Area Direction	\$0	\$64,796	\$76,016	n/a	17%
	25620 Food Preparation and Dispensing	\$419,896	\$635,805	\$677,516	61%	7%
	25630 Food Delivery	\$0	\$1,050	\$0	n/a	-100%
	25640 Food Purchases	\$70	\$940,150	\$986,913	> 500%	5%
	25690 Other Food Services	\$3	\$149,703	\$132,074	> 500%	-12%
	25720 Purchasing	\$637,209	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$660	\$769	\$0	-100%	-100%
	26499 Other	\$0	\$567,143	\$565,086	n/a	0%
	26600 Data Processing	\$13,831	\$6,373	\$2,197	-84%	-66%
	31000 Direction of Community Services	\$2,847	\$15,922	\$8,993	216%	-44%
	32000 Community Recreation	\$12,895	\$22,087	\$18,155	41%	-18%
	34000 Athletic Coaches	\$180,878	\$290,028	\$296,136	64%	2%
	37000 Nonpublic School Pupils Services	\$0	\$13,549	\$8,083	n/a	-40%
	39100 High School Band Uniforms	\$1,650	\$3,408	\$4,485	172%	32%
	39500 Child Care Services	\$0	\$118,227	\$102,667	n/a	-13%
	39900 Other Community Services	\$682	\$11,602	\$5,288	> 500%	-54%
	49200 Scholarships	\$2,500	\$500	\$16,907	> 500%	> 500%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$65,006	\$22,370	n/a	-66%

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Overhead and Operational Total		\$5,594,409	\$9,689,869	\$10,035,082	79%	4%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$95,812	\$67,914	n/a	-29%
	25330 Professional Services	\$0	\$11,584	\$37,217	n/a	221%
	25340 Educational Specifications Development	\$6,496	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$877,637	\$1,580,244	\$1,214,790	38%	-23%
	25352 Energy Savings Contracts	\$0	\$130,582	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$117,271	\$39,850	\$0	-100%	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$77,368	\$585,171	\$601,296	> 500%	3%
	25390 Other Facilities Acquisition & Construction	\$243,940	\$52,987	\$48,469	-80%	-9%
	51100 Bonds, PRINCIPAL OF DEBT	\$166,125	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$427,709	\$447,176	n/a	5%
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$780,512	\$1,860,302	\$2,119,671	172%	14%
	53300 School Buses, LEASE RENTAL	\$0	\$0	\$0	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$156,858	\$395,899	\$275,075	75%	-31%
Nonoperational Total		\$2,426,207	\$5,180,139	\$4,811,609	98%	-7%
prorated						
	26491 PERF	\$163,163	\$183,816	\$354,908	118%	93%
	26492 Social Security	\$992,769	\$1,608,721	\$1,770,543	78%	10%
	26494 Group Insurance	\$1,363,814	\$3,957,852	\$4,324,758	217%	9%
	26496 Unemployment Compensation	\$2,192	\$16,271	\$10,558	382%	-35%
	26498 Severance/Early Retirement Pay	\$53,573	\$19,640	\$27,000	-50%	37%
prorated Total		\$2,575,510	\$5,786,301	\$6,487,767	152%	12%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$15,904,496	\$25,463,906	\$28,235,643	78%	11%	61.9%	58.0%	59.9%
Student Instructional Support	\$1,403,317	\$2,726,735	\$3,112,225	122%	14%	5.5%	6.2%	6.6%
Overhead and Operational	\$5,953,934	\$10,545,520	\$10,943,749	84%	4%	23.2%	24.0%	23.2%
Nonoperational	\$2,426,207	\$5,180,139	\$4,811,609	98%	-7%	9.4%	11.8%	10.2%
Grand Total	\$25,687,954	\$43,916,300	\$47,103,227	83%	7%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	67.4%	64.2%	66.6%		